

THE OMAHA SUNDAY BEE

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TAXATION OF FRANCHISES.

Under the express provision made by the state constitution regarding the raising of revenue all taxes are to be levied by valuation, so that every person or corporation shall pay a tax in proportion to the value of his, her or its property and franchises.

To begin with our legislatures have omitted to enact laws governing the apportionment of franchises and thus left a loophole for assessors and boards of equalization through which they can crawl by pretending that they have no means of finding out what a franchise is worth.

It goes without saying that the market value of a franchised corporation is gauged by its earning capacity or the surplus of its earnings above fixed charges and operating expenses.

Assume that the plant of a corporation enjoying a valuable privilege in the shape of a state or municipal franchise is assessed in the same proportion as all other property, why should the state or municipality be deprived of the tax justly assessable against the most valuable asset of the corporation?

TO INSTITUTE CIVIL GOVERNMENT. It is said that one of the duties of the new secretary of war will be that of formulating regulations for the government of Cuba and Porto Rico and that this matter will be given immediate attention.

Porto Rico being a portion of the domain of the United States, anything done by the president will be subject to congressional action. As to Cuba, however, the American occupation, according to the declaration of congress, is merely temporary, for the specific purpose of enabling the people of the island to establish a permanent form of government, to be administered by officers of their own choosing.

Some of the Iowa democratic admirers of Cato Sells, whom it is proposed to run for governor, presented him with a silver water service. His sideboard was probably already furnished with an ample supply of steins.

Recent decisions of the courts have made insurance agents somewhat careful of colliding with laws intended to prevent combinations to keep up rates. The convention of Iowa insurance men met behind closed doors and it is given out that nothing in the nature of combination was formed.

Under one pretext and another the state has been worsted from first to last on the penitentiary labor contract. In this respect the popocratic officials have in no wise done better than those who preceded them.

Cuba is continued the stronger will become the sentiment, both there and in the United States, favorable to annexation. It is by no means certain that this would be the effect and it is quite possible that if our government should announce a purpose to indefinitely protract the military occupation we should soon have a more or less formidable revolt to suppress.

At present the Cuban situation appears to be less disturbed than it was a short time ago. The disaffected elements are not so aggressive. But it may be the calm before the storm.

THE RIGHT OF AMERICAN WORKERS TO WITHDRAW FROM THE SERVICE OF THEIR EMPLOYERS whenever their pay is deemed insufficient or their treatment becomes intolerable is conceded by all right-thinking people.

It is only when workmen engaged in strikes resort to violence and adopt anarchistic weapons that public sentiment revolts and demands the suppression of force by force.

The Cleveland street car strike affords another example of the lamentable folly of workmen seeking redress by the employment of explosives and terrorism.

It is to the credit of the leaders of organized labor in Cleveland and all other American cities that they have not only disclaimed all sympathy with such reprehensible assaults on life and property, but have denounced them in severe terms.

A Baltimore dispatch of a few days ago announced that a movement is on foot among the jobbers in groceries in Maryland to assist the association of southern wholesale grocers in its opposition to the exactions of the various industrial combinations interested in grocers' specialties.

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The concerns against which the association declares it will discriminate are the National Biscuit company, the American Sugar Refining company and the American Tobacco company. This movement, which seems to have been carefully organized, will be watched with great and general interest, for it may prove to be the beginning of a widespread resistance on the part of jobbers and retailers to the exactions of the trusts and a practical means of crushing the combinations.

Success will largely depend, of course, upon the good faith of those engaged in the movement and it is perhaps in this that the chief danger of failure will be found. The combinations will, of course, spare no effort to draw members away from the association and they can afford to offer liberal inducements in order to accomplish this.

THE MASSES HERE AND ABROAD. The contrast between the masses in this country and the masses of the old world, said Archbishop Ireland, who has just returned from a protracted visit abroad, is more remarkable now than ever.

Under Horace Boies is not the oracle of Iowa democracy any more. For some time he has been trying industriously to bestride both the free silver and sound money horses, but the spread between them is too great.

HUMANITARIAN TREATMENT OF ANIMALS. A humane society in New York intends to inaugurate a novel crusade by introducing into the schools a study of horses and other animals with a view toward their kind and humane treatment.

land. They have been better paid for their labor, they have enjoyed more of the comforts of life than the people of any other country, while as to means of intellectual improvement and social advancement they exist here to a greater extent than anywhere else in the world. There are, it is true, undesirable conditions here. Many employed in mills and factories are unable to earn more than sufficient for a bare subsistence.

Why Business is Good. The country is getting so used to prosperity that it seems to take it entirely as a matter of course.

Trust Capitalization. People who have a fancy for what are commonly known as "industrial" stocks may regard with interest an incident in the formation of the bicycle trust.

NEBRASKA'S BRAVE SOLDIER BOYS. Tribute to the Gallant Fighters of the Philippine Regiment. The governor of Nebraska and other prominent state officials will receive the Nebraska volunteers on their arrival in San Francisco.

STATISTICS ON IMMIGRATION. Figures Show a Notable Increase During the Past Year. There was a notable increase in immigration during the fiscal year ended June 30.

REPORT OF THE UNITED STATES BOARD OF ORDONANCE ON GUN TESTS RECENTLY MADE. WASHINGTON, July 25.—The report of the board of ordnance and fortifications of tests recently made at Sandy Hook has been made public by the War department.

PENSIONS FOR WESTERN VETERANS. Survivors of the Civil War Remembered by the General Government. WASHINGTON, July 29.—The following western pensions have been granted:

PHILADELPHIA, July 29.—Twenty-nine Mormon missionaries from Utah sailed on the steamer Pennland for this port for Liverpool today. They are all young men, in a good way of making a revival of foreign lands.

PORTO RICO CUSTOMS TRANSACTIONS. WASHINGTON, July 29.—The War department has made public its first complete statement of customs transactions with the several ports of Porto Rico for the first six months of 1899.

PRATIE WILL BE SENT TO EUROPE. WASHINGTON, July 29.—The Navy department has arranged to send the Pratie to Europe some time during next winter. It will be used in connection with the American exhibit at the Paris exposition and may be employed in conveying the naval and other portions of the government exhibit to Paris.

REASON TOGETHER. If you don't happen to want anything in the way of Summer Clothing at present, you won't read this. If you do want something and want the best for the least money, this advertisement will interest you.

Let us reason together. We are clearing out all the broken lots of Men's Summer wearables. They are going at half-price or less, and that means actually below cost. But it is cheaper for us to sell them now at this rate than to carry over a lot of clothing to next summer.

Not Satisfactory to Spoilmen. A settlement which should give to the Philippine islands self-government under a protectorate of the United States would not serve the spoilmen and speculators in Washington.

Why Business is Good. The country is getting so used to prosperity that it seems to take it entirely as a matter of course. Men have apparently forgotten the recent era of depression, or, if they recall it, they wonder how it was possible that a land which is now enjoying such wonderful prosperity could ever have known unfavorable business conditions.

Trust Capitalization. People who have a fancy for what are commonly known as "industrial" stocks may regard with interest an incident in the formation of the bicycle trust. There was some difficulty in effecting the combination and in order to adjust conflicting views we are told that "the capital was reduced from \$50,000,000 to \$40,000,000."

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BLASTS FROM RAM'S HORN.

Act today and rest tomorrow. Don't talk of future doing, but do now! Christ changes the city by changing the citizen.

Million Dollars More Wages. The increase of 15 per cent in the wages of the tin-plate workers of the United States is a very significant and noteworthy incident.

Validation of the Protective Tariff on the Tin-Plate Industry. Philadelphia, Ind.—The tin-plate industry in the United States is a very significant and noteworthy incident.

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SECULAR SHOTS AT THE PILPIT.

Boston Globe: Ingersoll would be used oftener as a text today if there were more of the churches open.

Kansas City Times: An Ingersoll tells his countrymen that American churches are run to make money.

Boston Globe: An advertisement of the meetings at the gospel tent in New York, where Evangelist Moody is now engaged in a revival, announces that the leaders are "all stars."

Chicago Journal: From Springfield, Mo., comes the announcement that Colonel Ingersoll has been lecturing there under the auspices of the spiritualistic medium, Cora Richmond.

Chicago Chronicle: It is with great gratification that we welcome back to town our good friend and brother the Rev. Doctor John Quincy Adams Henry.

Washington Star: "Might I ask what your national policy is?" inquired the man who had been talking in this manner.

Chicago Post: They had met at Narragansett. "I thought you said you preferred the mountains to the seashore," remarked the Rev. Henry.

Brooklyn Eagle: "How did you and George get along at the seashore?" asked their best friend.

Cleveland Plain Dealer: "Will you love me when I'm old, George?"

Chicago News: "I wish I were a book," remarked the neglected wife of the professor.

Philadelphia North American: "The newspapers have effected a combine at last," said Suther.

ALL HAIL TO OUR FLAG. All hail to our flag! Tho' it be tattered and worn.

RESULT IS SATISFACTORY. Report of the United States Board of Ordnance on Gun Tests Recently Made. WASHINGTON, July 25.—The report of the board of ordnance and fortifications of tests recently made at Sandy Hook has been made public by the War department.

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